

1997 INDIVIDUAL INCOME TAX LIABILITY BY COUNTY

Federal Adjusted Gross Income	Number of Returns	Number of Returns With Liability	Net Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Number of Returns With Liability	Net Liability	Net Liability Percent
Adams County					Burt County				
Less Than \$10,000	3,759	1,340	\$62,486	0%	Less Than \$10,000	1,055	327	\$15,701	1%
\$10,000 - 24,999	3,548	3,281	909,757	6	\$10,000 - 24,999	924	819	198,817	8
\$25,000 - 49,999	3,680	3,662	3,139,346	22	\$25,000 - 49,999	972	942	743,049	30
\$50,000 - 99,999	2,027	2,022	4,485,455	31	\$50,000 - 99,999	450	448	964,255	39
\$100,000 and Over	469	466	5,726,774	40	\$100,000 and Over	70	70	566,650	23
Total	13,483	10,771	\$14,323,818	100%	Total	3,471	2,606	\$2,488,472	100%
Antelope County					Butler County				
Less Than \$10,000	1,136	344	\$13,549	1%	Less Than \$10,000	1,086	414	\$16,325	1%
\$10,000 - 24,999	824	727	176,816	8	\$10,000 - 24,999	1,026	951	257,692	9
\$25,000 - 49,999	817	609,611	28		\$25,000 - 49,999	1,141	1,138	901,878	30
\$50,000 - 99,999	313	312	697,807	32	\$50,000 - 99,999	542	541	1,159,680	39
\$100,000 and Over	61	61	661,946	31	\$100,000 and Over	73	72	641,176	22
Total	3,159	2,261	\$2,159,728	100%	Total	3,868	3,116	\$2,976,751	100%
Arthur County					Cass County				
Less Than \$10,000	85	24	\$394	0%	Less Than \$10,000	2,304	821	\$53,239	1%
\$10,000 - 24,999	57	48	10,044	10	\$10,000 - 24,999	2,381	2,143	595,614	6
\$25,000 - 49,999	50	50	32,982	33	\$25,000 - 49,999	2,721	2,676	2,293,185	23
\$50,000 - 99,999	*	*	*	*	\$50,000 - 99,999	2,030	2,023	4,506,155	45
\$100,000 and Over	*	*	*	*	\$100,000 and Over	335	332	2,630,289	26
Total	210	140	\$101,186	100%	Total	9,771	7,995	\$10,078,482	100%
Banner County					Cedar County				
Less Than \$10,000	138	40	\$1,447	1%	Less Than \$10,000	1,444	478	\$21,684	1%
\$10,000 - 24,999	88	79	14,490	8	\$10,000 - 24,999	1,069	938	238,910	9
\$25,000 - 49,999	80	80	53,574	30	\$25,000 - 49,999	1,221	1,206	909,207	34
\$50,000 - 99,999	*	*	*	*	\$50,000 - 99,999	449	447	1,000,464	37
\$100,000 and Over	*	*	*	*	\$100,000 and Over	69	69	520,523	19
Total	344	236	\$179,962	100%	Total	4,252	3,138	\$2,690,789	100%
Blaine County					Chase County				
Less Than \$10,000	123	25	\$740	0%	Less Than \$10,000	648	193	\$8,577	1%
\$10,000 - 24,999	83	74	16,176	8	\$10,000 - 24,999	481	420	103,622	6
\$25,000 - 49,999	52	52	36,717	17	\$25,000 - 49,999	511	504	401,212	24
\$50,000 - 99,999	17	17	37,689	18	\$50,000 - 99,999	217	216	490,306	29
\$100,000 and Over	11	11	122,100	57	\$100,000 and Over	66	66	691,925	41
Total	286	179	\$213,422	100%	Total	1,923	1,399	\$1,695,642	100%
Boone County					Cherry County				
Less Than \$10,000	1,003	324	\$11,966	1%	Less Than \$10,000	1,004	254	\$11,329	1%
\$10,000 - 24,999	747	655	159,165	8	\$10,000 - 24,999	685	609	154,015	8
\$25,000 - 49,999	798	796	613,766	32	\$25,000 - 49,999	545	544	413,159	20
\$50,000 - 99,999	291	289	650,336	34	\$50,000 - 99,999	247	246	562,984	28
\$100,000 and Over	54	54	471,845	25	\$100,000 and Over	83	83	884,065	44
Total	2,893	2,118	\$1,907,078	100%	Total	2,564	1,736	\$2,025,551	100%
Box Butte County					Cheyenne County				
Less Than \$10,000	1,756	564	\$25,502	1%	Less Than \$10,000	1,347	402	\$17,500	1%
\$10,000 - 24,999	1,150	1,013	249,492	5	\$10,000 - 24,999	1,134	1,033	269,302	7
\$25,000 - 49,999	1,391	1,369	1,261,192	23	\$25,000 - 49,999	1,200	1,189	1,006,990	26
\$50,000 - 99,999	1,229	1,229	2,887,048	52	\$50,000 - 99,999	669	669	1,494,858	39
\$100,000 and Over	138	138	1,102,468	20	\$100,000 and Over	117	116	1,086,605	28
Total	5,664	4,313	\$5,525,701	100%	Total	4,467	3,409	\$3,875,254	100%
Boyd County					Clay County				
Less Than \$10,000	442	97	\$3,683	1%	Less Than \$10,000	1,072	356	\$17,739	1%
\$10,000 - 24,999	314	273	62,071	11	\$10,000 - 24,999	808	727	187,023	7
\$25,000 - 49,999	241	241	176,513	32	\$25,000 - 49,999	954	949	754,481	29
\$50,000 - 99,999	86	85	198,893	36	\$50,000 - 99,999	454	452	1,048,262	40
\$100,000 and Over	15	15	118,951	21	\$100,000 and Over	70	70	599,515	23
Total	1,098	711	\$560,111	100%	Total	3,358	2,554	\$2,607,021	100%
Brown County					Colfax County				
Less Than \$10,000	616	133	\$5,293	1%	Less Than \$10,000	1,414	489	\$20,567	1%
\$10,000 - 24,999	430	381	91,700	10	\$10,000 - 24,999	1,374	1,240	329,251	10
\$25,000 - 49,999	355	353	254,558	27	\$25,000 - 49,999	1,277	1,268	971,885	30
\$50,000 - 99,999	128	128	287,770	31	\$50,000 - 99,999	515	514	1,135,207	35
\$100,000 and Over	34	34	301,599	32	\$100,000 and Over	80	79	759,754	24
Total	1,563	1,029	\$940,920	100%	Total	4,660	3,590	\$3,216,664	100%
Buffalo County					Cuming County				
Less Than \$10,000	5,235	1,979	\$102,993	1%	Less Than \$10,000	1,551	530	\$22,542	1%
\$10,000 - 24,999	4,555	4,195	1,178,952	6	\$10,000 - 24,999	1,243	1,111	296,535	8
\$25,000 - 49,999	4,579	4,555	3,877,450	21	\$25,000 - 49,999	1,295	1,287	1,015,391	28
\$50,000 - 99,999	2,845	2,843	6,292,829	34	\$50,000 - 99,999	535	535	1,168,199	32
\$100,000 and Over	617	613	7,093,077	38	\$100,000 and Over	126	126	1,120,929	31
Total	17,831	14,185	\$18,545,300	100%	Total	4,750	3,589	\$3,623,595	100%

Table 3, 1997 Individual Income Tax Liability by County - Continued

Federal Adjusted Gross Income	Number of Returns	Number of Returns With Liability	Net Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Number of Returns With Liability	Net Liability	Net Liability Percent
Custer County					Franklin County				
Less Than \$10,000	1,875	493	\$21,369	1%	Less Than \$10,000	537	132	\$5,361	1%
\$10,000 - 24,999	1,365	1,192	294,531	9	\$10,000 - 24,999	451	407	97,861	11
\$25,000 - 49,999	1,256	1,247	952,734	28	\$25,000 - 49,999	393	388	290,940	33
\$50,000 - 99,999	537	537	1,195,072	36	\$50,000 - 99,999	140	140	334,646	38
\$100,000 and Over	97	97	893,041	27	\$100,000 and Over	20	20	141,840	16
Total	5,130	3,566	\$3,356,746	100%	Total	1,541	1,087	\$870,648	100%
Dakota County					Frontier County				
Less Than \$10,000	1,809	568	\$24,280	1%	Less Than \$10,000	500	127	\$6,072	1%
\$10,000 - 24,999	2,112	1,516	390,177	8	\$10,000 - 24,999	325	288	72,875	9
\$25,000 - 49,999	2,138	1,683	1,185,139	25	\$25,000 - 49,999	347	345	257,651	33
\$50,000 - 99,999	1,147	940	1,607,748	35	\$50,000 - 99,999	141	141	319,402	41
\$100,000 and Over	184	178	1,450,292	31	\$100,000 and Over	16	16	122,890	16
Total	7,390	4,885	\$4,657,635	100%	Total	1,329	917	\$778,890	100%
Dawes County					Furnas County				
Less Than \$10,000	1,194	344	\$14,325	1%	Less Than \$10,000	855	222	\$9,737	1%
\$10,000 - 24,999	824	726	182,547	7	\$10,000 - 24,999	712	616	144,671	9
\$25,000 - 49,999	828	821	673,102	27	\$25,000 - 49,999	659	643	495,508	29
\$50,000 - 99,999	417	416	950,525	39	\$50,000 - 99,999	277	275	661,961	39
\$100,000 and Over	78	78	647,893	26	\$100,000 and Over	40	40	382,324	23
Total	3,341	2,385	\$2,468,392	100%	Total	2,543	1,796	\$1,694,200	100%
Dawson County					Gage County				
Less Than \$10,000	2,909	868	\$41,864	1%	Less Than \$10,000	2,670	883	\$39,604	1%
\$10,000 - 24,999	3,111	2,835	769,339	10	\$10,000 - 24,999	2,657	2,431	674,334	8
\$25,000 - 49,999	2,846	2,832	2,201,601	30	\$25,000 - 49,999	2,743	2,715	2,292,481	28
\$50,000 - 99,999	1,176	1,175	2,557,470	34	\$50,000 - 99,999	1,402	1,400	3,087,811	38
\$100,000 and Over	193	192	1,893,755	25	\$100,000 and Over	215	215	2,027,638	25
Total	10,235	7,902	\$7,464,029	100%	Total	9,687	7,644	\$8,121,869	100%
Deuel County					Garden County				
Less Than \$10,000	353	95	\$4,845	1%	Less Than \$10,000	381	98	\$4,737	1%
\$10,000 - 24,999	238	212	52,947	7	\$10,000 - 24,999	307	260	53,847	7
\$25,000 - 49,999	278	272	222,304	29	\$25,000 - 49,999	220	218	174,552	22
\$50,000 - 99,999	130	129	296,955	39	\$50,000 - 99,999	82	81	193,500	24
\$100,000 and Over	19	19	188,173	25	\$100,000 and Over	23	23	383,415	47
Total	1,018	727	\$765,224	100%	Total	1,013	680	\$810,051	100%
Dixon County					Garfield County				
Less Than \$10,000	782	241	\$9,255	1%	Less Than \$10,000	391	83	\$3,052	1%
\$10,000 - 24,999	678	554	135,411	10	\$10,000 - 24,999	240	216	46,945	10
\$25,000 - 49,999	729	640	477,468	34	\$25,000 - 49,999	192	190	140,554	29
\$50,000 - 99,999	273	257	494,355	35	\$50,000 - 99,999	72	72	164,904	34
\$100,000 and Over	38	37	288,303	21	\$100,000 and Over	13	13	131,748	27
Total	2,500	1,729	\$1,404,791	100%	Total	908	574	\$487,203	100%
Dodge County					Gosper County				
Less Than \$10,000	4,569	1,576	\$80,822	1%	Less Than \$10,000	271	87	\$3,689	1%
\$10,000 - 24,999	4,160	3,860	1,051,200	7	\$10,000 - 24,999	249	227	53,305	9
\$25,000 - 49,999	4,755	4,720	4,023,444	25	\$25,000 - 49,999	249	248	191,345	32
\$50,000 - 99,999	2,497	2,492	5,489,613	34	\$50,000 - 99,999	111	111	254,835	42
\$100,000 and Over	445	444	5,548,292	34	\$100,000 and Over	12	12	104,119	17
Total	16,426	13,092	\$16,193,371	100%	Total	892	685	\$607,294	100%
Douglas County					Grant County				
Less Than \$10,000	48,433	17,853	\$1,195,145	0%	Less Than \$10,000	142	29	\$1,014	0%
\$10,000 - 24,999	52,877	48,773	14,450,868	5	\$10,000 - 24,999	102	84	17,773	7
\$25,000 - 49,999	50,891	49,999	46,130,467	14	\$25,000 - 49,999	105	103	80,366	29
\$50,000 - 99,999	40,383	40,216	95,200,491	30	\$50,000 - 99,999	38	37	79,730	29
\$100,000 and Over	13,337	13,243	166,219,534	51	\$100,000 and Over	10	10	95,655	35
Total	205,921	170,084	\$323,196,505	100%	Total	397	263	\$274,538	100%
Dundy County					Greeley County				
Less Than \$10,000	368	101	\$5,081	1%	Less Than \$10,000	533	172	\$10,544	1%
\$10,000 - 24,999	290	240	65,491	8	\$10,000 - 24,999	355	309	75,415	10
\$25,000 - 49,999	225	220	167,906	20	\$25,000 - 49,999	309	308	225,165	29
\$50,000 - 99,999	121	120	269,330	32	\$50,000 - 99,999	101	101	234,756	31
\$100,000 and Over	30	30	337,466	40	\$100,000 and Over	21	21	224,877	29
Total	1,034	711	\$845,274	100%	Total	1,319	911	\$770,756	100%
Fillmore County					Hall County				
Less Than \$10,000	969	339	\$15,256	1%	Less Than \$10,000	6,465	2,117	\$103,087	0%
\$10,000 - 24,999	746	685	177,557	6	\$10,000 - 24,999	6,570	6,023	1,696,123	7
\$25,000 - 49,999	917	910	741,277	24	\$25,000 - 49,999	6,183	6,154	5,225,683	22
\$50,000 - 99,999	429	428	966,427	32	\$50,000 - 99,999	3,759	3,757	8,405,468	35
\$100,000 and Over	109	109	1,146,598	38	\$100,000 and Over	738	738	8,733,165	36
Total	3,170	2,471	\$3,047,115	100%	Total	23,715	18,789	\$24,163,526	100%

Table 3, 1997 Individual Income Tax Liability by County - Continued

Federal Adjusted Gross Income	Number of Returns	Number of Returns With Liability	Net Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Number of Returns With Liability	Net Liability	Net Liability Percent
Hamilton County					Keith County				
Less Than \$10,000	1,221	444	\$18,358	1%	Less Than \$10,000	1,274	422	\$20,414	1%
\$10,000 - 24,999	932	868	231,943	6	\$10,000 - 24,999	1,002	905	218,988	6
\$25,000 - 49,999	1,215	1,212	997,194	25	\$25,000 - 49,999	993	989	805,218	22
\$50,000 - 99,999	697	695	1,575,268	39	\$50,000 - 99,999	493	492	1,106,392	30
\$100,000 and Over	134	134	1,239,178	31	\$100,000 and Over	93	92	1,535,342	42
Total	4,199	3,353	\$4,061,942	100%	Total	3,855	2,900	\$3,686,355	100%
Harlan County					Keya Paha County				
Less Than \$10,000	430	114	\$5,016	1%	Less Than \$10,000	217	33	\$1,657	1%
\$10,000 - 24,999	447	373	91,835	10	\$10,000 - 24,999	96	80	15,308	12
\$25,000 - 49,999	400	392	305,694	32	\$25,000 - 49,999	80	79	52,488	43
\$50,000 - 99,999	159	159	362,950	38	\$50,000 - 99,999	*	*	*	*
\$100,000 and Over	22	22	199,733	21	\$100,000 and Over	*	*	*	*
Total	1,458	1,060	\$965,228	100%	Total	412	211	\$123,633	100%
Hayes County					Kimball County				
Less Than \$10,000	182	51	\$2,479	1%	Less Than \$10,000	601	185	\$7,854	1%
\$10,000 - 24,999	109	99	22,345	11	\$10,000 - 24,999	449	407	103,115	8
\$25,000 - 49,999	97	94	69,298	35	\$25,000 - 49,999	466	461	397,551	29
\$50,000 - 99,999	*	*	*	*	\$50,000 - 99,999	209	207	475,621	34
\$100,000 and Over	*	*	*	*	\$100,000 and Over	38	38	398,534	29
Total	425	281	\$196,236	100%	Total	1,763	1,298	\$1,382,676	100%
Hitchcock County					Knox County				
Less Than \$10,000	531	157	\$6,894	1%	Less Than \$10,000	1,547	396	\$16,679	1%
\$10,000 - 24,999	364	311	72,609	10	\$10,000 - 24,999	1,087	983	227,884	9
\$25,000 - 49,999	348	343	265,986	36	\$25,000 - 49,999	1,036	1,022	781,645	29
\$50,000 - 99,999	127	127	281,150	38	\$50,000 - 99,999	377	374	836,064	31
\$100,000 and Over	13	13	122,575	16	\$100,000 and Over	55	55	800,016	30
Total	1,383	951	\$749,215	100%	Total	4,102	2,830	\$2,662,288	100%
Holt County					Lancaster County				
Less Than \$10,000	2,038	595	\$22,691	1%	Less Than \$10,000	25,385	9,961	\$516,580	0%
\$10,000 - 24,999	1,386	1,226	301,096	10	\$10,000 - 24,999	27,798	26,029	7,770,842	6
\$25,000 - 49,999	1,181	1,169	874,449	29	\$25,000 - 49,999	27,938	27,779	25,282,207	18
\$50,000 - 99,999	522	521	1,140,946	37	\$50,000 - 99,999	21,299	21,258	49,738,738	35
\$100,000 and Over	83	83	712,797	23	\$100,000 and Over	5,167	5,149	58,560,521	41
Total	5,210	3,594	\$3,051,977	100%	Total	107,587	90,176	\$141,868,888	100%
Hooker County					Lincoln County				
Less Than \$10,000	153	29	\$1,471	1%	Less Than \$10,000	4,488	1,368	\$64,668	0%
\$10,000 - 24,999	97	88	21,533	10	\$10,000 - 24,999	3,504	2,991	773,432	5
\$25,000 - 49,999	100	98	73,339	34	\$25,000 - 49,999	3,638	3,572	3,111,121	21
\$50,000 - 99,999	*	*	*	*	\$50,000 - 99,999	2,795	2,789	6,572,205	43
\$100,000 and Over	*	*	*	*	\$100,000 and Over	449	449	4,661,500	31
Total	390	255	\$217,119	100%	Total	14,874	11,169	\$15,182,926	100%
Howard County					Logan County				
Less Than \$10,000	940	259	\$12,104	1%	Less Than \$10,000	138	36	\$1,405	1%
\$10,000 - 24,999	771	698	179,922	10	\$10,000 - 24,999	92	86	19,651	7
\$25,000 - 49,999	801	793	612,564	33	\$25,000 - 49,999	105	102	79,213	29
\$50,000 - 99,999	341	340	721,031	39	\$50,000 - 99,999	*	*	*	*
\$100,000 and Over	34	34	333,953	18	\$100,000 and Over	*	*	*	*
Total	2,887	2,124	\$1,859,573	100%	Total	381	270	\$269,806	100%
Jefferson County					Loup County				
Less Than \$10,000	1,193	410	\$16,817	1%	Less Than \$10,000	117	27	\$1,262	1%
\$10,000 - 24,999	1,130	1,033	285,318	8	\$10,000 - 24,999	87	71	12,396	8
\$25,000 - 49,999	1,080	1,073	882,469	26	\$25,000 - 49,999	66	65	48,908	30
\$50,000 - 99,999	532	530	1,208,414	36	\$50,000 - 99,999	*	*	*	*
\$100,000 and Over	100	99	988,110	29	\$100,000 and Over	*	*	*	*
Total	4,035	3,145	\$3,381,129	100%	Total	288	180	\$165,146	100%
Johnson County					Madison County				
Less Than \$10,000	662	178	\$7,793	1%	Less Than \$10,000	4,706	1,630	\$79,456	1%
\$10,000 - 24,999	591	542	142,875	10	\$10,000 - 24,999	4,270	3,913	1,059,805	7
\$25,000 - 49,999	571	569	474,154	34	\$25,000 - 49,999	4,097	4,080	3,420,521	22
\$50,000 - 99,999	255	255	552,050	39	\$50,000 - 99,999	2,751	2,740	6,217,657	39
\$100,000 and Over	33	33	235,974	17	\$100,000 and Over	484	481	5,138,375	32
Total	2,112	1,577	\$1,412,846	100%	Total	16,308	12,844	\$15,915,814	100%
Kearney County					McPherson County				
Less Than \$10,000	907	362	\$13,355	1%	Less Than \$10,000	101	27	\$990	1%
\$10,000 - 24,999	746	673	190,455	7	\$10,000 - 24,999	52	43	9,852	8
\$25,000 - 49,999	880	871	715,180	24	\$25,000 - 49,999	47	45	37,525	32
\$50,000 - 99,999	507	506	1,199,435	41	\$50,000 - 99,999	*	*	*	*
\$100,000 and Over	85	84	812,235	28	\$100,000 and Over	*	*	*	*
Total	3,125	2,496	\$2,930,659	100%	Total	221	136	\$118,835	100%

Table 3, 1997 Individual Income Tax Liability by County - Continued

Federal Adjusted Gross Income	Number of Returns	Number of Returns With Liability	Net Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Number of Returns With Liability	Net Liability	Net Liability Percent
Merrick County					Platte County				
Less Than \$10,000	1,118	313	\$14,822	1%	Less Than \$10,000	4,109	1,694	\$99,338	1%
\$10,000 - 24,999	965	891	233,423	9	\$10,000 - 24,999	3,813	3,547	1,014,686	7
\$25,000 - 49,999	1,034	1,028	812,775	30	\$25,000 - 49,999	4,073	4,058	3,443,963	24
\$50,000 - 99,999	407	406	893,353	33	\$50,000 - 99,999	2,412	2,410	5,332,722	38
\$100,000 and Over	67	67	728,818	27	\$100,000 and Over	423	420	4,242,264	30
Total	3,591	2,705	\$2,683,190	100%	Total	14,830	12,129	\$14,132,974	100%
Morrill County					Polk County				
Less Than \$10,000	742	189	\$8,424	1%	Less Than \$10,000	807	297	\$12,081	1%
\$10,000 - 24,999	612	519	124,588	8	\$10,000 - 24,999	663	600	160,131	7
\$25,000 - 49,999	528	522	405,021	24	\$25,000 - 49,999	763	760	605,761	27
\$50,000 - 99,999	254	254	558,568	34	\$50,000 - 99,999	418	418	956,994	42
\$100,000 and Over	38	38	564,384	34	\$100,000 and Over	65	65	552,817	24
Total	2,174	1,522	\$1,660,985	100%	Total	2,716	2,140	\$2,287,785	100%
Nance County					Red Willow County				
Less Than \$10,000	650	186	\$8,249	1%	Less Than \$10,000	1,576	476	\$22,012	1%
\$10,000 - 24,999	518	467	126,767	13	\$10,000 - 24,999	1,294	1,141	285,151	7
\$25,000 - 49,999	440	439	336,201	34	\$25,000 - 49,999	1,307	1,288	1,001,950	25
\$50,000 - 99,999	165	164	349,817	35	\$50,000 - 99,999	715	715	1,575,998	40
\$100,000 and Over	20	20	176,991	18	\$100,000 and Over	109	107	1,074,289	27
Total	1,793	1,276	\$998,025	100%	Total	5,001	3,727	\$3,959,400	100%
Nemaha County					Richardson County				
Less Than \$10,000	957	296	\$12,311	0%	Less Than \$10,000	1,315	354	\$11,764	0%
\$10,000 - 24,999	802	729	186,834	6	\$10,000 - 24,999	1,194	965	227,202	8
\$25,000 - 49,999	784	773	659,059	22	\$25,000 - 49,999	1,116	1,067	806,464	28
\$50,000 - 99,999	557	556	1,344,750	46	\$50,000 - 99,999	499	494	1,082,275	38
\$100,000 and Over	89	89	752,146	26	\$100,000 and Over	72	72	759,302	26
Total	3,189	2,443	\$2,955,100	100%	Total	4,196	2,952	\$2,887,007	100%
Nuckolls County					Rock County				
Less Than \$10,000	802	275	\$11,577	1%	Less Than \$10,000	386	110	\$5,336	1%
\$10,000 - 24,999	662	583	137,003	10	\$10,000 - 24,999	216	197	48,343	12
\$25,000 - 49,999	618	611	449,984	31	\$25,000 - 49,999	166	164	130,326	32
\$50,000 - 99,999	222	221	507,735	36	\$50,000 - 99,999	61	61	153,968	37
\$100,000 and Over	43	43	325,550	23	\$100,000 and Over	11	11	75,342	18
Total	2,347	1,733	\$1,431,848	100%	Total	840	543	\$413,315	100%
Otoe County					Saline County				
Less Than \$10,000	1,787	581	\$25,659	0%	Less Than \$10,000	1,535	552	\$25,226	1%
\$10,000 - 24,999	1,589	1,449	390,049	6	\$10,000 - 24,999	1,520	1,401	381,409	8
\$25,000 - 49,999	1,853	1,827	1,536,879	25	\$25,000 - 49,999	1,744	1,738	1,453,719	30
\$50,000 - 99,999	1,191	1,187	2,616,728	43	\$50,000 - 99,999	959	958	2,149,123	44
\$100,000 and Over	187	187	1,484,116	25	\$100,000 and Over	112	111	891,350	18
Total	6,607	5,231	\$6,053,431	100%	Total	5,870	4,760	\$4,900,826	100%
Pawnee County					Sarpy County				
Less Than \$10,000	480	104	\$4,630	1%	Less Than \$10,000	10,411	4,348	\$241,659	0%
\$10,000 - 24,999	414	324	76,251	10	\$10,000 - 24,999	10,145	9,331	2,776,066	5
\$25,000 - 49,999	348	332	261,230	33	\$25,000 - 49,999	10,901	10,743	9,590,786	18
\$50,000 - 99,999	151	150	311,766	39	\$50,000 - 99,999	10,894	10,846	25,124,273	46
\$100,000 and Over	22	21	144,283	18	\$100,000 and Over	2,097	2,089	17,215,139	31
Total	1,415	931	\$798,160	100%	Total	44,448	37,357	\$54,947,923	100%
Perkins County					Saunders County				
Less Than \$10,000	521	173	\$8,283	1%	Less Than \$10,000	2,269	829	\$64,730	1%
\$10,000 - 24,999	334	301	77,487	7	\$10,000 - 24,999	2,143	1,920	521,379	7
\$25,000 - 49,999	361	353	278,575	26	\$25,000 - 49,999	2,349	2,334	1,988,572	25
\$50,000 - 99,999	190	188	439,033	41	\$50,000 - 99,999	1,466	1,465	3,255,449	40
\$100,000 and Over	33	33	276,173	26	\$100,000 and Over	242	242	2,242,003	28
Total	1,439	1,048	\$1,079,551	100%	Total	8,469	6,790	\$8,072,133	100%
Phelps County					Scotts Bluff County				
Less Than \$10,000	1,300	462	\$20,544	1%	Less Than \$10,000	4,544	1,251	\$60,471	1%
\$10,000 - 24,999	1,077	982	254,007	6	\$10,000 - 24,999	4,311	3,822	944,208	7
\$25,000 - 49,999	1,244	1,237	1,018,178	23	\$25,000 - 49,999	3,765	3,751	3,111,785	24
\$50,000 - 99,999	721	721	1,638,430	37	\$50,000 - 99,999	2,009	2,006	4,691,489	37
\$100,000 and Over	151	151	1,520,297	34	\$100,000 and Over	383	383	3,993,272	31
Total	4,493	3,553	\$4,451,456	100%	Total	15,012	11,213	\$12,801,225	100%
Pierce County					Seward County				
Less Than \$10,000	1,181	352	\$13,773	1%	Less Than \$10,000	1,883	742	\$34,046	1%
\$10,000 - 24,999	810	723	190,845	7	\$10,000 - 24,999	1,515	1,393	383,409	6
\$25,000 - 49,999	896	891	706,193	27	\$25,000 - 49,999	2,015	2,005	1,680,626	24
\$50,000 - 99,999	568	568	1,258,104	47	\$50,000 - 99,999	1,351	1,348	2,982,662	43
\$100,000 and Over	55	55	499,297	19	\$100,000 and Over	193	193	1,794,515	26
Total	3,510	2,589	\$2,668,213	100%	Total	6,957	5,681	\$6,875,258	100%

Table 3, 1997 Individual Income Tax Liability by County - Continued

Federal Adjusted Gross Income	Number of Returns	Number of Returns With Liability	Net Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Number of Returns With Liability	Net Liability	Net Liability Percent
Sheridan County					Washington County				
Less Than \$10,000	1,021	272	\$11,827	1%	Less Than \$10,000	1,998	771	\$154,139	2%
\$10,000 - 24,999	715	622	150,329	9	\$10,000 - 24,999	1,752	1,609	455,986	5
\$25,000 - 49,999	618	616	498,174	31	\$25,000 - 49,999	2,051	2,027	1,735,774	18
\$50,000 - 99,999	256	256	619,257	38	\$50,000 - 99,999	1,802	1,796	4,014,102	41
\$100,000 and Over	40	40	345,406	21	\$100,000 and Over	356	353	3,417,423	35
Total	2,650	1,806	\$1,624,993	100%	Total	7,959	6,556	\$9,777,424	100%
Sherman County					Wayne County				
Less Than \$10,000	594	144	\$5,483	1%	Less Than \$10,000	1,205	467	\$22,699	1%
\$10,000 - 24,999	414	364	89,819	12	\$10,000 - 24,999	979	885	232,462	8
\$25,000 - 49,999	348	348	261,295	36	\$25,000 - 49,999	1,028	1,021	801,259	26
\$50,000 - 99,999	122	121	249,558	34	\$50,000 - 99,999	566	565	1,319,179	43
\$100,000 and Over	15	15	125,019	17	\$100,000 and Over	87	87	688,157	23
Total	1,493	992	\$731,174	100%	Total	3,865	3,025	\$3,063,756	100%
Sioux County					Webster County				
Less Than \$10,000	224	53	\$1,882	1%	Less Than \$10,000	640	189	\$8,169	1%
\$10,000 - 24,999	150	135	29,738	10	\$10,000 - 24,999	523	478	116,584	11
\$25,000 - 49,999	110	109	80,735	26	\$25,000 - 49,999	459	457	353,508	34
\$50,000 - 99,999	*	*	*	*	\$50,000 - 99,999	169	169	377,573	36
\$100,000 and Over	*	*	*	*	\$100,000 and Over	24	24	182,469	18
Total	534	346	\$305,864	100%	Total	1,815	1,317	\$1,038,303	100%
Stanton County					Wheeler County				
Less Than \$10,000	678	192	\$9,753	1%	Less Than \$10,000	153	38	\$1,589	1%
\$10,000 - 24,999	551	498	130,508	9	\$10,000 - 24,999	111	96	23,583	11
\$25,000 - 49,999	635	632	497,404	33	\$25,000 - 49,999	78	77	50,388	23
\$50,000 - 99,999	255	255	555,218	36	\$50,000 - 99,999	*	*	*	*
\$100,000 and Over	30	30	330,855	22	\$100,000 and Over	*	*	*	*
Total	2,149	1,607	\$1,523,738	100%	Total	383	252	\$215,487	100%
Thayer County					York County				
Less Than \$10,000	915	295	\$10,899	0%	Less Than \$10,000	2,000	832	\$38,017	1%
\$10,000 - 24,999	755	675	174,863	7	\$10,000 - 24,999	1,589	1,486	399,946	6
\$25,000 - 49,999	771	761	594,432	24	\$25,000 - 49,999	1,784	1,778	1,491,027	24
\$50,000 - 99,999	377	377	851,833	34	\$50,000 - 99,999	1,025	1,023	2,329,746	38
\$100,000 and Over	68	68	868,296	35	\$100,000 and Over	205	205	1,961,335	32
Total	2,886	2,176	\$2,500,322	100%	Total	6,603	5,324	\$6,220,072	100%
Thomas County					Counties Total				
Less Than \$10,000	163	38	\$1,137	1%	Less Than \$10,000	199,402	69,497	\$3,836,750	1%
\$10,000 - 24,999	96	83	18,070	9	\$10,000 - 24,999	189,650	172,687	48,342,356	6
\$25,000 - 49,999	72	70	48,532	24	\$25,000 - 49,999	190,595	187,925	162,341,678	19
\$50,000 - 99,999	*	*	*	*	\$50,000 - 99,999	127,898	127,285	292,994,308	35
\$100,000 and Over	*	*	*	*	\$100,000 and Over	30,305	30,146	340,558,637	40
Total	374	234	\$199,374	100%	Total	737,850	587,540	\$848,073,729	100%
Thurston County					Counties Unallocated				
Less Than \$10,000	634	173	\$7,937	1%	Less Than \$10,000	14,463	5,041	\$1,172,990	2%
\$10,000 - 24,999	560	393	105,729	7	\$10,000 - 24,999	21,871	20,017	3,354,235	5
\$25,000 - 49,999	536	458	358,423	23	\$25,000 - 49,999	24,747	24,044	11,123,419	16
\$50,000 - 99,999	270	251	522,865	34	\$50,000 - 99,999	20,154	19,435	20,580,138	29
\$100,000 and Over	49	49	563,283	36	\$100,000 and Over	11,003	9,895	34,363,951	49
Total	2,049	1,324	\$1,558,237	100%	Total	92,238	78,432	\$70,594,732	100%
Valley County					State Total				
Less Than \$10,000	749	203	\$7,951	1%	Less Than \$10,000	213,865	74,538	\$5,009,740	1%
\$10,000 - 24,999	558	488	121,635	9	\$10,000 - 24,999	211,521	192,704	51,696,591	6
\$25,000 - 49,999	510	508	390,124	29	\$25,000 - 49,999	215,342	211,969	173,465,096	19
\$50,000 - 99,999	194	193	420,433	31	\$50,000 - 99,999	148,052	146,720	313,574,446	34
\$100,000 and Over	43	43	401,240	30	\$100,000 and Over	41,308	40,041	374,922,589	41
Total	2,054	1,435	\$1,341,383	100%	Total	830,088	665,972	\$918,668,461	100%

* Data is suppressed to avoid releasing confidential information.